

**REMARKS**

Claims 1-22 are pending in this application. By this Amendment, claims 1 and 9 are amended, and claims 19-22 are withdrawn. No new matter is added. Reconsideration in view of the above amendments and the following remarks is respectfully requested.

The Office Action rejects claims 1-18 under 35 U.S.C. §102(e) as being anticipated by Kozawa (U.S. Patent Application Publication No. 2003/0143490). Applicants respectfully traverse the rejection.

Specifically, Applicants assert that Kozawa does not disclose or suggest "*a method for fabricating a mask, comprising the steps of: forming a film to be patterned, forming, on said film, a laminated resist pattern with a T-shaped cross section and composed of a bottom resist pattern and a top resist pattern, a surface area of said top resist pattern being larger than a surface area of said bottom resist pattern, and increasing a width of said top resist pattern after said film is patterned via said laminated resist pattern,*" (emphasis added) as recited in claim 1, or "*a method for fabricating a patterned thin film, comprising the steps of: forming a first thin film to be patterned, forming, on said first thin film, a laminated resist pattern with a T-shaped cross section and composed of a bottom resist pattern and a top resist pattern, a surface area of said top resist pattern being larger than a surface area of said bottom resist pattern, patterning said first thin film via said laminated resist pattern, to form a first patterned thin film, increasing a width of said top resist pattern, and forming a second patterned thin film along a contour of said top resist pattern of said laminated resist pattern,*" (emphasis added) as recited in claim 9.

The present invention describes a method comprising a step of increasing a width of said top resist pattern in paragraph [0037] with reference to Figure 7. Referring to paragraph [0037] of the present invention, the top resist pattern 112 is expanded due to the shrinkage of the water-soluble resin 106, so that the width of the top resist pattern 112 is increased to W12

*from W11, as shown in Figure 7. Further referring to paragraphs [0043 - 0044] and Figures 8-10 of the present invention, in the fabrication of the second patterned thin films 21 and 22, the laminated resist pattern 110 is not removed and remains on the first patterned thin film 30, and only the width (surface area) of the top resist pattern 112 is enlarged. Since the second patterned thin films 21 and 22 are formed along the contour of the top resist pattern 112 by means of film forming technique such as sputtering, they are formed at both sides of the first patterned thin film 30 by minute gaps of G1 and G2 due to the enlargement of the surface area of the top resist pattern 112.*

Kozawa, in paragraph [0110] with reference to Figure 3, discloses an example of manufacturing a thin film magnetic head including a step of forming on the AlTiC substrate 21, a shield film 22 comprising FeN, a gap layer 23 comprising silicone oxidation film, a magneto resistance effect film 24 using sputtering method, a general purpose PMGI resist film 25, and a resist film 26. After disclosing additional steps of developing the resist layer 26 and ion-milling the magneto resistance effect film 24, Kozawa discloses a step IV (Figure 3), wherein a TiW film 27 is formed using the sputtering method on the entire surface of the processed layer, and a step V wherein the pattern 25a, the resist pattern 26a, and the TiW film 27 are removed using a lift off method.

Applicants assert that it is clear from the above description that Kozawa does not disclose or suggest a step of increasing a width of said top resist pattern as recited in claims 1 and 9 of the present invention.

In accordance with the above remarks, Applicants submit that independent claims 1 and 9 define patentable subject matter. Claims 2-8 and 10-18 depend from claims 1 and 9, respectively, and therefore, also define patentable subject matter. Thus, Applicants respectfully request that the Examiner withdraw the rejection.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 1-18 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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